FORM **N-312A** (REV. 1996)

## INFORMATION STATEMENT CONCERNING THE CAPITAL GOODS EXCISE TAX CREDIT

(TO BE FURNISHED TO MEMBERS OF PARTNERSHIPS, BENEFICIARIES OF ESTATES AND TRUST, OR SHAREHOLDERS OF S CORPORATIONS.) 19\_ \_

		Or fiscal year beginning,	.19, and ending	, 19	_
	me (Partnership, E	Estate, Trust, or S Corporation)		☐ Partner ☐ Estate o	or Trust
INUI	liber and Street			☐ S Corpo	oration
City	or Town, State a	nd ZIP Code		Hawaii G.E./Use	Ident. Number
Naı	me of individual or	corporation for whom this statement is being pre	pared.	SSN OR FEIN	
	beneficiary, or may be claime information. The partner, be taxable year in	IS: Every partnership, estate, trust, or S corporate shareholder (member), respectively, in order that d by the member. Complete this form entering the eneficiary, or shareholder shall treat the amount of which it is properly recognized under the method a property for depreciation purposes for state incomplete.	the member's share of the emember's share of the er f the credit allowable and of accounting used to com	e entity's capital goods ex ntity's costs, acquisition, claimed as a taxable inco npute taxable income. A	xcise tax credit and recapture ome item for the Iternatively, the
	TO YOUR RET SECTION ON F INCLUDING AN CLOSE OF THI	SE THE INFORMATION PROVIDED ON THIS STATEM URN TO CLAIM YOUR SHARE OF THIS CREDIT. INI FORM N-312. ALSO ATTACH A COPY OF THIS FORM IN AMENDED CLAIM, MUST BE FILED ON OR BEFOR IN THE THE THE TAXABLE YEAR FOR WHICH THE CREDIT MAY BE IN NOT EXTEND THE TIME FOR CLAIMING THE CRED	DICATE "FROM FORM N-312 M TO THE RETURN YOU FIL RE THE END OF THE TWELF E CLAIMED. AN EXTENSIOI	ZA" IN THE DESCRIPTION .E. A CLAIM FOR THIS CF TH MONTH FOLLOWING	I REDIT,
PA	RTI COMPU	TATION OF TAX CREDIT			
		(a) Description of Property — Attach a separate sheet if more space is needed		(b) Date property was placed in service	(c) Member's apportioned cost of qualifying property
1.					
2.	Total qualifying co	st of eligible property. Add amounts in column (c).			
		Line 1, Part I of separate Form N-312		2	
3.		ned amount of sales or use taxes paid to another state			
	for which a credit v	vas claimed under section 238-3(i), Hawaii Revised Sta	tutes (HRS)	3	

ENTER INFORMATION FROM THIS FORM TO THE FORM N-312 WHICH IS TO BE ATTACHED TO THE RETURN YOU FILE. INDICATED "FROM FORM N-312A" IN THE DESCRIPTION COLUMN ON FORM N-312. ALSO ATTACH A COPY OF THIS FORM TO THE RETURN YOU FILE.

## PART II — RECAPTURE OF CAPITAL GOODS EXCISE TAX CREDIT

Name of individua	l or corporation for whom this	statem	ent is being prepa	red.	FEIN	l or SSN	
Properties	Description of	of pro	perty. (Attac	h a separate	sheet if more s	space is need	ed.)
A							
В							
С							
D							
Е							
					Properties		
RECAPTURE COMPUTATION:			Α	В	С	D	Е

		Properties					
RECAPTURE COMPUTATION: (See Instructions Below)			Α	В	С	D	E
1.	Original rate of credit (4%)	1	4%	4%	4%	4%	4%
2.	Date recapture period begins.						_
	(see Instructions)	2					
3.	h h						
	capital goods excise tax credit						
	property. (see Instructions)	3					
4.	Number of full years between the						
	date on line 2 and the date on line 3	4					
5.	Original apportioned cost of qualifying						
	property. Use this amount on line a of						
	the worksheet in the Instructions for						
	Part II, line 6 of Form N-312	5					
6.	Original apportioned amount of the						
	deduction allowed under IRC section 179.						
	Use this amount on line d of the work-						
	sheet for Part II, line 6 of Form N-312	6					
7.	Original apportioned sales or use tax						
	credit claimed under section 238-3(i),						
	HRS. Use this amount on line h of the						
	worksheet for Part II. line 6 of Form N-312.	7					

**INSTRUCTIONS**—Enter the appropriate amounts from the Recapture Schedule above on the Recapture Computation in Part II of Form N-312. In the description of property on Form N-312, enter "From Form N-312A." Also refer to the Instructions for Form N-312 for more information. Attach a copy of this form to the return you file.

The decrease in the percentage of ownership is individually determined and is not determined in relation to any other member, therefore, the recapture may be different for individual members.